IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 3RD JULY 2007 / 12TH ASHADHA 1929

WP(C).No. 20360 of 2007(W)

PETITIONER:

KIRTILAL KALIDAS & CO.,
NO.C.C.40/1019, PERUMPILLIL BLDG.,
M.G.ROAD, ERNAKULAM, COCHIN - 682 011.
REPRESENTED BY STORE OPERATION MANAGER,
R.MUTHUKUMAR.

BY ADV. SRI.JOSEPH JERARD SAMSOM RODRIGUES

RESPONDENTS:

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1. THE ASSISTANT COMMISSIONER (ASSMT)-III,
SPECIAL CIRCLE - II, COMMERCIAL TAXES,
ERNAKULAM.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

BY ADV. SRI.K.ANAND, SC, COCHIN CORPN.
GOVT.PLEADER SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 03/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J

W.P.(C) NO.20360 of 2007

Dated this the 3rd day of July, 2007

JUDGMENT

Even though this court cannot go into the merits of the case, when the matter is pending before the Appellate Authority. I feel, having regard to the contentions raised, particularly against the adjustment of payment towards interest before levy, Ext.P4 is modified directing payment of 1/3rd instead of 50% as condition for stay against recovery of sales tax due for 2004-2005. The petitioner is granted one month time from today to make payment as above.

The writ petition is disposed of with a direction to the Appellate Authority to dispose of the appeal within three months from date of making the payment as above.

C.N.RAMACHANDRAN NAIR,
JUDGE

CSS